

By: Darby

H.B. No. 3039

Substitute the following for H.B. No. 3039:

By: Smith

C.S.H.B. No. 3039

A BILL TO BE ENTITLED

1 AN ACT
2 relating to requiring certain metal building, roof, and component
3 retailers to register with the comptroller; imposing a civil
4 penalty; authorizing a fee.

5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

6 SECTION 1. Subchapter B, Chapter 403, Government Code, is
7 amended by adding Section 403.022 to read as follows:

8 Sec. 403.022. METAL BUILDING, ROOF, AND COMPONENT RETAILER
9 REGISTRATION. (a) In this section, "metal building, roof, and
10 component retailer" means a person that sells, alters, or
11 fabricates metal buildings or roofs or other components used in the
12 construction of metal buildings for agricultural purposes.

13 (b) Not later than January 31 of each year, a metal
14 building, roof, and component retailer must register with the
15 comptroller using a form prescribed by the comptroller. The
16 comptroller shall require each retailer to provide:

17 (1) the name and address of each agent of the retailer
18 operating in this state;

19 (2) the location of all distribution offices or other
20 places of business in this state of the retailer; and

21 (3) any other necessary information the comptroller
22 requires.

23 (c) The comptroller may charge a fee to cover the cost of a
24 registration under this section.

1 (d) A registration expires on the first anniversary of the
2 date of issue.

3 (e) A person who fails to register as required by this
4 section is subject to a civil penalty in an amount not to exceed
5 \$500.

6 SECTION 2. The comptroller of public accounts shall study
7 the compliance during calendar year 2016 of metal building, roof,
8 and component retailers who make taxable sales of those buildings,
9 roofs, and components with the requirements of Chapter 151, Tax
10 Code, including the requirements to obtain sales tax permits and
11 collect sales and use taxes under that chapter. As part of this
12 study, the comptroller shall conduct random audits of registered
13 metal building, roof, and component retailers who do not have a
14 sales tax permit. The comptroller shall report the findings of the
15 study to the 85th Legislature not later than January 31, 2017. If
16 the comptroller determines that registered metal building, roof,
17 and component retailers are not complying with Chapter 151, Tax
18 Code, the comptroller's report shall include recommendations to
19 improve compliance.

20 SECTION 3. This Act takes effect January 1, 2016.